

SECOND REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 2100**  
**96TH GENERAL ASSEMBLY**

6321L.03C

D. ADAM CRUMBLISS, Chief Clerk

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**AN ACT**

To repeal sections 32.087, 142.932, 144.010, and 144.757, RSMo, and to enact in lieu thereof four new sections relating to motor vehicles.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Sections 32.087, 142.932, 144.010, and 144.757, RSMo, are repealed and  
2 four new sections enacted in lieu thereof, to be known as sections 32.087, 142.932, 144.010, and  
3 144.757, to read as follows:

32.087. 1. Within ten days after the adoption of any ordinance or order in favor of  
2 adoption of any local sales tax authorized under the local sales tax law by the voters of a taxing  
3 entity, the governing body or official of such taxing entity shall forward to the director of revenue  
4 by United States registered mail or certified mail a certified copy of the ordinance or order. The  
5 ordinance or order shall reflect the effective date thereof.

6 2. Any local sales tax so adopted shall become effective on the first day of the second  
7 calendar quarter after the director of revenue receives notice of adoption of the local sales tax,  
8 except as provided in subsection 18 of this section.

9 3. Every retailer within the jurisdiction of one or more taxing entities which has imposed  
10 one or more local sales taxes under the local sales tax law shall add all taxes so imposed along  
11 with the tax imposed by the sales tax law of the state of Missouri to the sale price and, when  
12 added, the combined tax shall constitute a part of the price, and shall be a debt of the purchaser  
13 to the retailer until paid, and shall be recoverable at law in the same manner as the purchase  
14 price. The combined rate of the state sales tax and all local sales taxes shall be the sum of the  
15 rates, multiplying the combined rate times the amount of the sale.

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

16           4. The brackets required to be established by the director of revenue under the provisions  
17 of section 144.285 shall be based upon the sum of the combined rate of the state sales tax and  
18 all local sales taxes imposed under the provisions of the local sales tax law.

19           5. The ordinance or order imposing a local sales tax under the local sales tax law shall  
20 impose upon all sellers a tax for the privilege of engaging in the business of selling tangible  
21 personal property or rendering taxable services at retail to the extent and in the manner provided  
22 in sections 144.010 to 144.525, and the rules and regulations of the director of revenue issued  
23 pursuant thereto; [except that] **and, notwithstanding any other provision of law to the**  
24 **contrary, the local sales tax shall be imposed on the sale of all motor vehicles, trailers,**  
25 **boats, and outboard motors, within the boundaries of the state, if they are required to be**  
26 **registered with the department of revenue.** The rate of the tax shall be the sum of the  
27 combined rate of the state sales tax or state highway use tax and all local sales taxes imposed  
28 under the provisions of the local sales tax law.

29           6. On and after the effective date of any local sales tax imposed under the provisions of  
30 the local sales tax law, the director of revenue shall perform all functions incident to the  
31 administration, collection, enforcement, and operation of the tax, and the director of revenue  
32 shall collect in addition to the sales tax for the state of Missouri all additional local sales taxes  
33 authorized under the authority of the local sales tax law. All local sales taxes imposed under the  
34 local sales tax law together with all taxes imposed under the sales tax law of the state of Missouri  
35 shall be collected together and reported upon such forms and under such administrative rules and  
36 regulations as may be prescribed by the director of revenue.

37           7. All applicable provisions contained in sections 144.010 to 144.525 governing the state  
38 sales tax and section 32.057, the uniform confidentiality provision, shall apply to the collection  
39 of any local sales tax imposed under the local sales tax law except as modified by the local sales  
40 tax law.

41           8. All exemptions granted to agencies of government, organizations, persons and to the  
42 sale of certain articles and items of tangible personal property and taxable services under the  
43 provisions of sections 144.010 to 144.525, as these sections now read and as they may hereafter  
44 be amended, it being the intent of this general assembly to ensure that the same sales tax  
45 exemptions granted from the state sales tax law also be granted under the local sales tax law, are  
46 hereby made applicable to the imposition and collection of all local sales taxes imposed under  
47 the local sales tax law.

48           9. The same sales tax permit, exemption certificate and retail certificate required by  
49 sections 144.010 to 144.525 for the administration and collection of the state sales tax shall  
50 satisfy the requirements of the local sales tax law, and no additional permit or exemption  
51 certificate or retail certificate shall be required; except that the director of revenue may prescribe

52 a form of exemption certificate for an exemption from any local sales tax imposed by the local  
53 sales tax law.

54 10. All discounts allowed the retailer under the provisions of the state sales tax law for  
55 the collection of and for payment of taxes under the provisions of the state sales tax law are  
56 hereby allowed and made applicable to any local sales tax collected under the provisions of the  
57 local sales tax law.

58 11. The penalties provided in section 32.057 and sections 144.010 to 144.525 for a  
59 violation of the provisions of those sections are hereby made applicable to violations of the  
60 provisions of the local sales tax law.

61 12. (1) For the purposes of any local sales tax imposed by an ordinance or order under  
62 the local sales tax law, all sales, except the sale of motor vehicles, trailers, boats, and outboard  
63 motors, shall be deemed to be consummated at the place of business of the retailer unless the  
64 tangible personal property sold is delivered by the retailer or his agent to an out-of-state  
65 destination. In the event a retailer has more than one place of business in this state which  
66 participates in the sale, the sale shall be deemed to be consummated at the place of business of  
67 the retailer where the initial order for the tangible personal property is taken, even though the  
68 order must be forwarded elsewhere for acceptance, approval of credit, shipment or billing. A  
69 sale by a retailer's agent or employee shall be deemed to be consummated at the place of business  
70 from which he works.

71 (2) For the purposes of any local sales tax imposed by an ordinance or order under the  
72 local sales tax law, all sales, **within the boundaries of the state and outside the boundaries**  
73 **of the state**, of motor vehicles, trailers, boats, and outboard motors shall be deemed to be  
74 consummated at the residence of the purchaser and not at the place of business of the retailer,  
75 or the place of business from which the retailer's agent or employee works.

76 (3) For the purposes of any local tax imposed by an ordinance or under the local sales  
77 tax law on charges for mobile telecommunications services, all taxes of mobile  
78 telecommunications service shall be imposed as provided in the Mobile Telecommunications  
79 Sourcing Act, 4 U.S.C. Sections 116 through 124, as amended.

80 13. Local sales taxes imposed pursuant to the local sales tax law on the purchase and sale  
81 of motor vehicles, trailers, boats, and outboard motors shall not be collected and remitted by the  
82 seller, but shall be collected by the director of revenue at the time application is made for a  
83 certificate of title, if the address of the applicant is within a taxing entity imposing a local sales  
84 tax under the local sales tax law.

85 14. The director of revenue and any of his deputies, assistants and employees who have  
86 any duties or responsibilities in connection with the collection, deposit, transfer, transmittal,  
87 disbursement, safekeeping, accounting, or recording of funds which come into the hands of the

88 director of revenue under the provisions of the local sales tax law shall enter a surety bond or  
89 bonds payable to any and all taxing entities in whose behalf such funds have been collected  
90 under the local sales tax law in the amount of one hundred thousand dollars for each such tax;  
91 but the director of revenue may enter into a blanket bond covering himself and all such deputies,  
92 assistants and employees. The cost of any premium for such bonds shall be paid by the director  
93 of revenue from the share of the collections under the sales tax law retained by the director of  
94 revenue for the benefit of the state.

95 15. The director of revenue shall annually report on his management of each trust fund  
96 which is created under the local sales tax law and administration of each local sales tax imposed  
97 under the local sales tax law. He shall provide each taxing entity imposing one or more local  
98 sales taxes authorized by the local sales tax law with a detailed accounting of the source of all  
99 funds received by him for the taxing entity. Notwithstanding any other provisions of law, the  
100 state auditor shall annually audit each trust fund. A copy of the director's report and annual audit  
101 shall be forwarded to each taxing entity imposing one or more local sales taxes.

102 16. Within the boundaries of any taxing entity where one or more local sales taxes have  
103 been imposed, if any person is delinquent in the payment of the amount required to be paid by  
104 him under the local sales tax law or in the event a determination has been made against him for  
105 taxes and penalty under the local sales tax law, the limitation for bringing suit for the collection  
106 of the delinquent tax and penalty shall be the same as that provided in sections 144.010 to  
107 144.525. Where the director of revenue has determined that suit must be filed against any person  
108 for the collection of delinquent taxes due the state under the state sales tax law, and where such  
109 person is also delinquent in payment of taxes under the local sales tax law, the director of  
110 revenue shall notify the taxing entity in the event any person fails or refuses to pay the amount  
111 of any local sales tax due so that appropriate action may be taken by the taxing entity.

112 17. Where property is seized by the director of revenue under the provisions of any law  
113 authorizing seizure of the property of a taxpayer who is delinquent in payment of the tax imposed  
114 by the state sales tax law, and where such taxpayer is also delinquent in payment of any tax  
115 imposed by the local sales tax law, the director of revenue shall permit the taxing entity to join  
116 in any sale of property to pay the delinquent taxes and penalties due the state and to the taxing  
117 entity under the local sales tax law. The proceeds from such sale shall first be applied to all sums  
118 due the state, and the remainder, if any, shall be applied to all sums due such taxing entity.

119 18. If a local sales tax has been in effect for at least one year under the provisions of the  
120 local sales tax law and voters approve reimposition of the same local sales tax at the same rate  
121 at an election as provided for in the local sales tax law prior to the date such tax is due to expire,  
122 the tax so reimposed shall become effective the first day of the first calendar quarter after the  
123 director receives a certified copy of the ordinance, order or resolution accompanied by a map

124 clearly showing the boundaries thereof and the results of such election, provided that such  
125 ordinance, order or resolution and all necessary accompanying materials are received by the  
126 director at least thirty days prior to the expiration of such tax. Any administrative cost or  
127 expense incurred by the state as a result of the provisions of this subsection shall be paid by the  
128 city or county reimposing such tax.

142.932. 1. No person shall operate or maintain a motor vehicle on any public highway  
2 in this state with motor fuel contained in the fuel supply tank for the motor vehicle that contains  
3 dye as provided pursuant to this chapter.

4 2. This section does not apply to:

5 (1) Persons operating motor vehicles that have received fuel into their fuel tanks outside  
6 of this state in a jurisdiction that permits introduction of dyed motor fuel of that color and type  
7 into the motor fuel tank of highway vehicles; [or]

8 (2) Uses of dyed fuel on the highway which are lawful under the Internal Revenue Code  
9 and regulations thereunder and as set forth in this chapter unless otherwise prohibited by this  
10 chapter; or

11 **(3) Persons operating motor vehicles during a state of emergency declaration by the**  
12 **governor, when such motor vehicles are engaged in public safety matters or in restoration**  
13 **of utility services attributable to the state of emergency. This exception shall apply to**  
14 **public utility and rural electric cooperative motor vehicles and the motor vehicles of**  
15 **persons contracting with such entities for the purpose of restoring utility service**  
16 **attributable to the state of emergency.**

17 3. No person shall sell or hold for sale dyed diesel fuel or dyed kerosene for any use that  
18 the person knows or has reason to know is a taxable use of the diesel fuel.

19 4. No person shall use or hold for use any dyed diesel fuel for a taxable use when the  
20 person knew or had reason to know that the diesel fuel was so dyed.

21 5. No person shall willfully, with intent to evade tax, alter or attempt to alter the strength  
22 or composition of any dye or marker in any dyed diesel fuel or dyed kerosene.

23 6. Any person who knowingly violates or knowingly aids and abets another to violate  
24 the provisions of this section with the intent to evade the tax levied by this chapter shall be guilty  
25 of a class A misdemeanor.

26 7. Any person or business entity, each officer, employee, or agent of the entity who  
27 willfully participates in any act in violation of this section shall be jointly and severally liable  
28 with the entity for the tax and penalty which shall be the same as imposed pursuant to 26 U.S.C.,  
29 Section 6715 or its successor section.

144.010. 1. The following words, terms, and phrases when used in sections 144.010 to 144.525 have the meanings ascribed to them in this section, except when the context indicates a different meaning:

(1) "Admission" includes seats and tables, reserved or otherwise, and other similar accommodations and charges made therefor and amount paid for admission, exclusive of any admission tax imposed by the federal government or by sections 144.010 to 144.525;

(2) "Business" includes any activity engaged in by any person, or caused to be engaged in by him, with the object of gain, benefit or advantage, either direct or indirect, and the classification of which business is of such character as to be subject to the terms of sections 144.010 to 144.525. The isolated or occasional sale of tangible personal property, service, substance, or thing, by a person not engaged in such business, does not constitute engaging in business within the meaning of sections 144.010 to 144.525 unless the total amount of the gross receipts from such sales, exclusive of receipts from the sale of tangible personal property by persons which property is sold in the course of the partial or complete liquidation of a household, farm or nonbusiness enterprise, exceeds three thousand dollars in any calendar year. The provisions of this subdivision shall not be construed to make any sale of property which is exempt from sales tax or use tax on June 1, 1977, subject to that tax thereafter;

(3) "Captive wildlife", includes but is not limited to exotic partridges, gray partridge, northern bobwhite quail, ring-necked pheasant, captive waterfowl, captive white-tailed deer, captive elk, and captive furbearers held under permit issued by the Missouri department of conservation for hunting purposes. The provisions of this subdivision shall not apply to sales tax on a harvested animal;

(4) "Gross receipts", except as provided in section 144.012, means the total amount of the sale price of the sales at retail including any services other than charges incident to the extension of credit that are a part of such sales made by the businesses herein referred to, capable of being valued in money, whether received in money or otherwise; except that, the term "gross receipts" shall not include the sale price of property returned by customers when the full sale price thereof is refunded either in cash or by credit. In determining any tax due under sections 144.010 to 144.525 on the gross receipts, charges incident to the extension of credit shall be specifically exempted. For the purposes of sections 144.010 to 144.525 the total amount of the sale price above mentioned shall be deemed to be the amount received. It shall also include the lease or rental consideration where the right to continuous possession or use of any article of tangible personal property is granted under a lease or contract and such transfer of possession would be taxable if outright sale were made and, in such cases, the same shall be taxable as if outright sale were made and considered as a sale of such article, and the tax shall be computed and paid by the lessee upon the rentals paid;

37 (5) "Livestock", cattle, calves, sheep, swine, ratite birds, including but not limited to,  
38 ostrich and emu, aquatic products as defined in section 277.024, llamas, alpaca, buffalo, elk  
39 documented as obtained from a legal source and not from the wild, goats, horses, other equine,  
40 or rabbits raised in confinement for human consumption;

41 (6) "Motor vehicle leasing company" shall be a company obtaining a permit from the  
42 director of revenue to operate as a motor vehicle leasing company. Not all persons renting or  
43 leasing trailers or motor vehicles need to obtain such a permit; however, no person failing to  
44 obtain such a permit may avail itself of the optional tax provisions of subsection 5 of section  
45 144.070, as hereinafter provided;

46 (7) "Person" includes any individual, firm, copartnership, joint adventure, association,  
47 corporation, municipal or private, and whether organized for profit or not, state, county, political  
48 subdivision, state department, commission, board, bureau or agency, except the state  
49 transportation department, estate, trust, business trust, receiver or trustee appointed by the state  
50 or federal court, syndicate, or any other group or combination acting as a unit, and the plural as  
51 well as the singular number;

52 (8) "Purchaser" means a person who purchases tangible personal property or to whom  
53 are rendered services, receipts from which are taxable under sections 144.010 to 144.525;

54 (9) "Research or experimentation activities" are the development of an experimental or  
55 pilot model, plant process, formula, invention or similar property, and the improvement of  
56 existing property of such type. Research or experimentation activities do not include activities  
57 such as ordinary testing or inspection of materials or products for quality control, efficiency  
58 surveys, advertising promotions or research in connection with literary, historical or similar  
59 projects;

60 (10) "Sale" or "sales" includes installment and credit sales, and the exchange of  
61 properties as well as the sale thereof for money, every closed transaction constituting a sale, and  
62 means any transfer, exchange or barter, conditional or otherwise, in any manner or by any means  
63 whatsoever, of tangible personal property for valuable consideration and the rendering,  
64 furnishing or selling for a valuable consideration any of the substances, things and services  
65 herein designated and defined as taxable under the terms of sections 144.010 to 144.525;

66 (11) "Sale at retail" means any transfer made by any person engaged in business as  
67 defined herein of the ownership of, or title to, tangible personal property to the purchaser, for use  
68 or consumption and not for resale in any form as tangible personal property, for a valuable  
69 consideration; except that, for the purposes of sections 144.010 to 144.525 and the tax imposed  
70 thereby: (i) purchases of tangible personal property made by duly licensed physicians, dentists,  
71 optometrists and veterinarians and used in the practice of their professions shall be deemed to  
72 be purchases for use or consumption and not for resale; and (ii) the selling of computer printouts,

73 computer output or microfilm or microfiche and computer-assisted photo compositions to a  
74 purchaser to enable the purchaser to obtain for his or her own use the desired information  
75 contained in such computer printouts, computer output on microfilm or microfiche and  
76 computer-assisted photo compositions shall be considered as the sale of a service and not as the  
77 sale of tangible personal property. Where necessary to conform to the context of sections  
78 144.010 to 144.525 and the tax imposed thereby, the term "sale at retail" shall be construed to  
79 embrace:

80 (a) Sales of admission tickets, cash admissions, charges and fees to or in places of  
81 amusement, entertainment and recreation, games and athletic events;

82 (b) Sales of electricity, electrical current, water and gas, natural or artificial, to domestic,  
83 commercial or industrial consumers;

84 (c) Sales of local and long distance telecommunications service to telecommunications  
85 subscribers and to others through equipment of telecommunications subscribers for the  
86 transmission of messages and conversations, and the sale, rental or leasing of all equipment or  
87 services pertaining or incidental thereto;

88 (d) Sales of service for transmission of messages by telegraph companies;

89 (e) Sales or charges for all rooms, meals and drinks furnished at any hotel, motel, tavern,  
90 inn, restaurant, eating house, drugstore, dining car, tourist camp, tourist cabin, or other place in  
91 which rooms, meals or drinks are regularly served to the public;

92 (f) Sales of tickets by every person operating a railroad, sleeping car, dining car, express  
93 car, boat, airplane, and such buses and trucks as are licensed by the division of motor carrier and  
94 railroad safety of the department of economic development of Missouri, engaged in the  
95 transportation of persons for hire;

96 **(g) Registration with the director of revenue of motor vehicles, trailers, boats and**  
97 **outboard motors, regardless of whether the sale took place in this state;**

98 (12) "Seller" means a person selling or furnishing tangible personal property or rendering  
99 services, on the receipts from which a tax is imposed pursuant to section 144.020;

100 (13) The noun "tax" means either the tax payable by the purchaser of a commodity or  
101 service subject to tax, or the aggregate amount of taxes due from the vendor of such commodities  
102 or services during the period for which he or she is required to report his or her collections, as  
103 the context may require;

104 (14) "Telecommunications service", for the purpose of this chapter, the transmission of  
105 information by wire, radio, optical cable, coaxial cable, electronic impulses, or other similar  
106 means. As used in this definition, "information" means knowledge or intelligence represented  
107 by any form of writing, signs, signals, pictures, sounds, or any other symbols.

108 Telecommunications service does not include the following if such services are separately stated  
109 on the customer's bill or on records of the seller maintained in the ordinary course of business:

110 (a) Access to the internet, access to interactive computer services or electronic publishing  
111 services, except the amount paid for the telecommunications service used to provide such access;

112 (b) Answering services and one-way paging services;

113 (c) Private mobile radio services which are not two-way commercial mobile radio  
114 services such as wireless telephone, personal communications services or enhanced specialized  
115 mobile radio services as defined pursuant to federal law; or

116 (d) Cable or satellite television or music services; and

117 (15) "Product which is intended to be sold ultimately for final use or consumption"  
118 means tangible personal property, or any service that is subject to state or local sales or use taxes,  
119 or any tax that is substantially equivalent thereto, in this state or any other state.

120 2. For purposes of the taxes imposed under sections 144.010 to 144.525, and any other  
121 provisions of law pertaining to sales or use taxes which incorporate the provisions of sections  
122 144.010 to 144.525 by reference, the term "manufactured homes" shall have the same meaning  
123 given it in section 700.010.

124 3. Sections 144.010 to 144.525 may be known and quoted as the "Sales Tax Law".

144.757. 1. Any county or municipality, except municipalities within a county having  
2 a charter form of government with a population in excess of nine hundred thousand, may, by a  
3 majority vote of its governing body, impose a local use tax if a local sales tax is imposed as  
4 defined in section 32.085 at a rate equal to the rate of the local sales tax in effect in such county  
5 or municipality; provided, however, that no ordinance or order enacted pursuant to sections  
6 144.757 to 144.761 shall be effective unless the governing body of the county or municipality  
7 submits to the voters thereof at a municipal, county or state general, primary or special election  
8 a proposal to authorize the governing body of the county or municipality to impose a local use  
9 tax pursuant to sections 144.757 to 144.761. Municipalities within a county having a charter  
10 form of government with a population in excess of nine hundred thousand may, upon voter  
11 approval received pursuant to paragraph (b) of subdivision (2) of subsection 2 of this section,  
12 impose a local use tax at the same rate as the local municipal sales tax with the revenues from  
13 all such municipal use taxes to be distributed pursuant to subsection 4 of section 94.890. The  
14 municipality shall within thirty days of the approval of the use tax imposed pursuant to paragraph  
15 (b) of subdivision (2) of subsection 2 of this section select one of the distribution options  
16 permitted in subsection 4 of section 94.890 for distribution of all municipal use taxes. **The**  
17 **option to impose a local use tax under this section shall not be effective on sales of any**  
18 **motor vehicle, trailer, boat, or outboard motor purchased outside the boundaries of the**  
19 **state, as such purchases are deemed to be consummated at the residence of the purchaser**

20 **under subdivision (2) of subsection 12 of section 32.087 and therefore subject to the local**  
21 **sales taxes levied by the appropriate political subdivisions under subsection 5 of section**  
22 **32.087.**

23 2. (1) The ballot of submission, except for counties and municipalities described in  
24 subdivisions (2) and (3) of this subsection, shall contain substantially the following language:

25 Shall the ..... (county or municipality's name) impose a local use tax at the same rate  
26 as the total local sales tax rate, currently ..... (insert percent), provided that if the local sales  
27 tax rate is reduced or raised by voter approval, the local use tax rate shall also be reduced or  
28 raised by the same action? A use tax return shall not be required to be filed by persons whose  
29 purchases from out-of-state vendors do not in total exceed two thousand dollars in any calendar  
30 year.

31 ☐ YES

☐ NO

32  
33 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed  
34 to the question, place an "X" in the box opposite "NO".

35 (2) (a) The ballot of submission in a county having a charter form of government with  
36 a population in excess of nine hundred thousand shall contain substantially the following  
37 language:

38 For the purposes of enhancing county and municipal public safety, parks, and job creation  
39 and enhancing local government services, shall the county be authorized to collect a local use  
40 tax equal to the total of the existing county sales tax rate of (insert tax rate), provided that if the  
41 county sales tax is repealed, reduced or raised by voter approval, the local use tax rate shall also  
42 be repealed, reduced or raised by the same voter action? Fifty percent of the revenue shall be  
43 used by the county throughout the county for improving and enhancing public safety, park  
44 improvements, and job creation, and fifty percent shall be used for enhancing local government  
45 services. The county shall be required to make available to the public an audited comprehensive  
46 financial report detailing the management and use of the countywide portion of the funds each  
47 year.

48

49 A use tax is the equivalent of a sales tax on purchases from out-of-state sellers by in-state buyers  
50 and on certain taxable business transactions. A use tax return shall not be required to be filed  
51 by persons whose purchases from out-of-state vendors do not in total exceed two thousand  
52 dollars in any calendar year.

53 ☐ YES

☐ NO

54

55 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed  
56 to the question, place an "X" in the box opposite "NO".

57 (b) The ballot of submission in a municipality within a county having a charter form of  
58 government with a population in excess of nine hundred thousand shall contain substantially the  
59 following language:

60 Shall the municipality be authorized to impose a local use tax at the same rate as the local  
61 sales tax by a vote of the governing body, provided that if any local sales tax is repealed, reduced  
62 or raised by voter approval, the respective local use tax shall also be repealed, reduced or raised  
63 by the same action? A use tax return shall not be required to be filed by persons whose  
64 purchases from out-of-state vendors do not in total exceed two thousand dollars in any calendar  
65 year.

66 ☐ YES

☐ NO

67  
68 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed  
69 to the question, place an "X" in the box opposite "NO".

70 (3) The ballot of submission in any city not within a county shall contain substantially  
71 the following language:

72 Shall the ..... (city name) impose a local use tax at the same rate as the local sales  
73 tax, currently at a rate of ..... (insert percent) which includes the capital improvements  
74 sales tax and the transportation tax, provided that if any local sales tax is repealed, reduced or  
75 raised by voter approval, the respective local use tax shall also be repealed, reduced or raised by  
76 the same action? A use tax return shall not be required to be filed by persons whose purchases  
77 from out-of-state vendors do not in total exceed two thousand dollars in any calendar year.

78 ☐ YES

☐ NO

79  
80 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed  
81 to the question, place an "X" in the box opposite "NO".

82 (4) If any of such ballots are submitted on August 6, 1996, and if a majority of the votes  
83 cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the  
84 ordinance or order and any amendments thereto shall be in effect October 1, 1996, provided the  
85 director of revenue receives notice of adoption of the local use tax on or before August 16, 1996.  
86 If any of such ballots are submitted after December 31, 1996, and if a majority of the votes cast  
87 on the proposal by the qualified voters voting thereon are in favor of the proposal, then the  
88 ordinance or order and any amendments thereto shall be in effect on the first day of the calendar  
89 quarter which begins at least forty-five days after the director of revenue receives notice of  
90 adoption of the local use tax. If a majority of the votes cast by the qualified voters voting are

91 opposed to the proposal, then the governing body of the county or municipality shall have no  
92 power to impose the local use tax as herein authorized unless and until the governing body of the  
93 county or municipality shall again have submitted another proposal to authorize the governing  
94 body of the county or municipality to impose the local use tax and such proposal is approved by  
95 a majority of the qualified voters voting thereon.

96         3. The local use tax may be imposed at the same rate as the local sales tax then currently  
97 in effect in the county or municipality upon all transactions which are subject to the taxes  
98 imposed pursuant to sections 144.600 to 144.745 within the county or municipality adopting  
99 such tax; provided, however, that if any local sales tax is repealed or the rate thereof is reduced  
100 or raised by voter approval, the local use tax rate shall also be deemed to be repealed, reduced  
101 or raised by the same action repealing, reducing or raising the local sales tax.

102         4. For purposes of sections 144.757 to 144.761, the use tax may be referred to or  
103 described as the equivalent of a sales tax on purchases made from out-of-state sellers by in-state  
104 buyers and on certain intrabusiness transactions. Such a description shall not change the  
105 classification, form or subject of the use tax or the manner in which it is collected.

✓